

HUGHES HUBBARD & REED LLP
One Battery Park Plaza
New York, New York 10004
Telephone: (212) 837-6000
Facsimile: (212) 422-4726

Attorneys for James W. Giddens,
Trustee for the SIPA Liquidation
of Lehman Brothers Inc.

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

LEHMAN BROTHERS INC.,

Case No. 08-01420 (SCC) SIPA

Debtor.

**NOTICE TO HOLDERS OF ALL GENERAL UNSECURED CREDITOR CLAIMS
REGARDING THE FIRST INTERIM DISTRIBUTION TO ALLOWED GENERAL
UNSECURED CREDITORS, ESTABLISHMENT OF THE FIRST INTERIM
DISTRIBUTION FUND, AND THE TRUSTEE'S FIRST SUPPLEMENTAL
DISTRIBUTION SCHEDULE OF GENERAL CREDITOR CLAIMS**

PLEASE TAKE NOTICE that, pursuant to the Order granting the Trustee's Motion For an Order Pursuant to Sections 105(a), 502(a), 502(c) and 726 of the Bankruptcy Code and Bankruptcy Rule 3009 (i) Capping the Maximum Allowable Amounts, and Establish an Interim Distribution Fund, For Unsecured Claims, (ii) Allowing Certain Unsecured Claims, (iii) Authorizing the Trustee to Make a First Interim Distribution to Allowed Unsecured Creditors with a Record Date of July 15, 2014, and Related Relief, dated July 30, 2014 [ECF No. 9520] (the "First Interim General Unsecured Distribution Order"), annexed hereto as Exhibit A is a schedule detailing the Trustee's establishment of the Interim Distribution Fund for the purpose of making a first interim distribution to the holders of allowed general unsecured creditor claims and maintaining sufficient reserves for unresolved general unsecured creditor claims. The Trustee will establish the First Interim General Unsecured Distribution Fund based on assets available for distribution and claim liabilities as of July 31, 2014.

PLEASE TAKE FURTHER NOTICE that annexed hereto as Exhibit B is a Supplemental Distribution Schedule (as defined in the First Interim General Unsecured Distribution Order) setting forth the general creditor claims not included on schedules A or B annexed to the First Interim General Unsecured Distribution Order that the Trustee has determined should be allowed general creditor claims, including amounts that the Trustee has determined are entitled to secured

or priority status pursuant to sections 506 and 507 of the Bankruptcy Code, respectively, other than pursuant to Order of the Court as of July 31, 2014.¹

PLEASE TAKE FURTHER NOTICE that to receive any distributions to which you may be entitled, pursuant to the First Interim General Unsecured Distribution Order, you must submit to Epiq Bankruptcy Solutions, LLC (“Epiq”):

- i. the appropriate Internal Revenue Service tax form(s) as described below (“Tax Form”); AND
- ii. a form certifying that neither you nor, to the best of your knowledge, any person or entity for whom you may be acting or who may be the beneficial owner of a claim, security, or interest that is in your name or control is a person or entity with whom it is illegal for a U.S. person to transact under (a) the Office of Foreign Assets Control sanctions regulations or (b) the list of Specially Designated Nationals and Blocked Persons (“OFAC Certification”).

The Trustee must receive properly completed originals of both your Tax Form and the OFAC Certification before making a distribution to you. If you do not submit your properly completed forms, you will not receive any distributions to which you may be entitled pursuant to the First Interim General Unsecured Distribution Order.

For all claimants who are U.S. persons, the required Tax Form is the Form W-9 (Request for Taxpayer Identification Number and Certification). The Form W-9 is enclosed.

For all claimants who are not U.S. persons, the required Tax Form is the appropriate version of the Form W-8 Series. Non-U.S. persons should consult with their accountant or tax specialist to determine which version of the Form W-8 Series is applicable.

In addition, if your claim is related to your former employment with LBI, the required Tax Forms are: (i) the Form W-8 or the Form W-9 (as appropriate); (ii) the Form W-4 (Employee’s Withholding Allowance Certificate); and (iii) if you worked or reside in New York, either: (a) the New York State Form IT-2014-E, Certificate of Exemption from Withholding, if you determine that no New York State, New York City, or Yonkers income tax should be withheld; or (b) the New York State Form IT-2104, Employee’s Withholding Allowance Certificate, if you claim more than 14 exemptions.

Completed original forms must be submitted to the Trustee via Epiq:

1. With respect to the remaining unresolved general unsecured creditor claims, to the extent they become allowed claims other than by Order of the Court after July 31, 2014, the Trustee shall file periodically with the Court additional Supplemental Distribution Schedules in accordance with the First Interim General Unsecured Distribution Order. To the extent such claims have been allowed by Order of the Court since July 15, 2014, or are allowed by Order of the Court in the future, in accordance with the First Interim General Unsecured Distribution Order, such claims shall be eligible for distribution upon the Order allowing the claim becoming final and the Trustee’s receipt of the necessary documentation described in this Notice.

If by first-class mail:

Lehman Brothers Inc.
Distribution Forms Processing
c/o Epiq Bankruptcy Solutions, LLC
FDR Station, P.O. Box 5076
New York, NY 10150-5076

If by Hand Delivery or Overnight mail:

Epiq Bankruptcy Solutions, LLC
Attn: Lehman Brothers Inc.
Distribution Forms Processing
757 Third Avenue, Ste. 302
New York, NY 10017-2063

All Tax Forms are available for free at the Trustee's website: www.lehmantrustee.com. You may also request all Tax Forms or contact the Trustee's staff regarding any questions by phone at 1-866-841-7868 or teamlehman@hugheshubbard.com. Please note that the Trustee's staff cannot provide any tax advice.

Dated: August 15, 2014
New York, New York

EXHIBIT A

**SCHEDULE DETAILING THE TRUSTEE'S ESTABLISHMENT OF THE
FIRST INTERIM DISTRIBUTION FUND PURSUANT TO THE
FIRST INTERIM GENERAL UNSECURED DISTRIBUTION ORDER**

ALL FIGURES AS OF JULY 31, 2014*

LBI GENERAL ESTATE ASSETS AND RESERVES	
General Estate Assets	\$4,978,000,000
Allocation from Customer Estate	\$1,000,000,000
Required Reserves	(\$1,244,000,000)
Total General Estate Assets Available for Interim Distribution Fund	\$4,734,000,000

LBI GENERAL ESTATE UNSECURED CLAIM LIABILITIES	
Allowed Unsecured Claims	\$20,399,000,000
Unresolved Unsecured Claims	\$6,766,000,000
Total Unsecured Estate Claim Liabilities	\$27,165,000,000

TRUSTEE'S INTERIM DISTRIBUTION FUND	
Distribution Amount for Allowed Claims	\$3,468,000,000
Reserve Amount for Unresolved Claims	\$1,150,000,000
Total First Interim Distribution Fund	\$4,618,000,000

* Based on information available to the Trustee at this time and subject to revision.

EXHIBIT B

Trustee's First Supplemental Distribution Schedule

Claim Number ²	Claim Holder ¹	Secured Allowed Amount	Administrative Allowed Amount	Priority Allowed Amount	Unsecured Allowed Amount
23	STRADLING YOCCA CARLSON & RAUTH	\$0.00	\$0.00	\$0.00	\$27,000.00
352	MOLLICA, TOM	\$0.00	\$0.00	\$380.77	\$0.00
360	FLEISCHER, GLORIA	\$0.00	\$0.00	\$0.00	\$107.70
361	FLEISCHER, GLORIA	\$0.00	\$0.00	\$0.00	\$1,842.03
362	FLEISCHER, HENRY	\$0.00	\$0.00	\$0.00	\$6,178.70
363	FLEISCHER, HENRY	\$0.00	\$0.00	\$0.00	\$1,871.58
719	WEST VIRGINIA INVESTMENT MANAGEMENT BOARD	\$0.00	\$0.00	\$0.00	\$896.42
1260	DD GX CLARKE	\$0.00	\$0.00	\$0.00	\$3,531.56
1849	UBS (UK) PENSION AND LIFE ASSURANCE SCHEME	\$0.00	\$0.00	\$0.00	\$28,945.32
2022	FTN FINANCIAL CAPITAL MARKETS	\$0.00	\$0.00	\$0.00	\$29,956.75
2053	PUTNAM INCOME FUND	\$0.00	\$0.00	\$0.00	\$15,328.98
2070	PUTNAM AMERICAN GOVERNMENT INCOME FUND	\$0.00	\$0.00	\$0.00	\$5,165.64
2264	PUTNAM U.S. GOVERNMENT INCOME TRUST	\$0.00	\$0.00	\$0.00	\$22,214.31
2285	GEORGE PUTNAM FUND OF BOSTON, THE	\$0.00	\$0.00	\$0.00	\$22,226.69
2350	PICKHOLZ, JEROME W.	\$0.00	\$0.00	\$0.00	\$16,094.09
2402	FUND 2183 FTIF FRANKLIN MUTUAL GLOBAL DISCOVERY FUND	\$0.00	\$0.00	\$0.00	\$47,949.30
2404	FUND 666 MUTUAL FINANCIAL SERVICES	\$0.00	\$0.00	\$0.00	\$150,853.37
2405	FUND 4845 FTVIP MUTUAL DISCOVERY	\$0.00	\$0.00	\$0.00	\$158,623.97
2416	FUND 11914 FTIF FRANKLIN TEMPLETON GLOBAL FUNDAMENTAL STRATEGIES FUND	\$0.00	\$0.00	\$0.00	\$3,881.43
2599-1	BARCLAYS BANK PLC	\$0.00	\$0.00	\$0.00	\$330,998.00
2600	OIL INVESTMENT CORPORATION, LTD.	\$0.00	\$0.00	\$0.00	\$74,086.00
2688	CONSULTING GROUP CAPITAL MARKET FUNDS	\$0.00	\$0.00	\$0.00	\$262,969.00
2822	BAHA'I WORLD CENTRE	\$0.00	\$0.00	\$0.00	\$17,922.00

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2. Where a claim number is hyphenated, the Trustee's professionals have administratively split the claim into two components. Claims are split for administrative ease when a portion of the claim has been partially transferred to a new claim holder and when certain components of the claim are entitled to different treatment than other components of the claim. The status of each component of the claim can be viewed by entering the original claim number without a hyphen on the claims register located on the Trustee's website, www.lehmantrustee.com.

Claim Number ²	Claim Holder ¹	Secured Allowed Amount	Administrative Allowed Amount	Priority Allowed Amount	Unsecured Allowed Amount
2934	GOLDMAN SACHS ASSET MGMT	\$0.00	\$0.00	\$0.00	\$3,437.50
3035-1	PETRUCELLI, MICHAEL J.	\$0.00	\$0.00	\$10,950.00	\$33,935.56
3256	VACCA, JOE ANN	\$0.00	\$0.00	\$2,777.32	\$0.00
3531	TANAKA, JUNJI	\$0.00	\$0.00	\$5,000.00	\$0.00
3643	BENYO, BRIAN & DEBORAH	\$0.00	\$0.00	\$0.00	\$54,717.76
4279	COOPER REALTY INVESTMENTS, INC.	\$0.00	\$0.00	\$0.00	\$232.84
4696	SILVER POINT CAPITAL FUND, L.P.	\$0.00	\$0.00	\$0.00	\$75,944.73
4697	SILVER POINT CAPITAL OFFSHORE FUND, LTD.	\$0.00	\$0.00	\$0.00	\$118,785.33
5029	NORDEN, CAROLINE	\$0.00	\$0.00	\$0.00	\$7,996.96
5463	FIDELITY PURITAN TRUST: FIDELITY LOW-PRICED STOCK FUND	\$0.00	\$0.00	\$0.00	\$288.09
5488	VERIZON COMMUNICATIONS INC. SMALL CAP ACCOUNT	\$0.00	\$0.00	\$0.00	\$847.82
5490	OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$0.00	\$0.00	\$0.00	\$5,747.36
5639	NORDEA BANK FINLAND PLC	\$0.00	\$0.00	\$0.00	\$3,436,076.75
5745	BLUEBAY STRUCTURED FUNDS: EMERGING MARKET PORTABLE ALPHA FUND	\$0.00	\$0.00	\$0.00	\$70,071.19
5986	STATE STREET BANK AND TRUST COMPANY	\$0.00	\$0.00	\$0.00	\$144,000.00
6252	TANNOR PARTNERS CREDIT FUND, LP	\$0.00	\$0.00	\$0.00	\$142,622.20
6291	MANHATTAN COLLEGE	\$0.00	\$0.00	\$0.00	\$20,000.00
6300	SPANO, JOSEPH B.	\$0.00	\$0.00	\$8,031.00	\$32,030.00
7000129	DARWIN, ERIC E	\$0.00	\$0.00	\$3,230.77	\$0.00
7000362	PAGE, SARAH K	\$0.00	\$0.00	\$2,550.00	\$0.00
7000533	RUMBLE, NADINE V	\$0.00	\$0.00	\$5,481.00	\$0.00
7000974	DALTON, MATTHEW PHILIP	\$0.00	\$0.00	\$6,057.69	\$0.00
7001154-1	BAIR, MELODY	\$0.00	\$0.00	\$3,384.62	\$0.00
7001157-1	KALLIS, JOHN H.	\$0.00	\$0.00	\$10,950.00	\$25,172.26

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Claim Number ²	Claim Holder ¹	Secured Allowed Amount	Administrative Allowed Amount	Priority Allowed Amount	Unsecured Allowed Amount
7001229	PAN, DANIEL	\$0.00	\$0.00	\$2,500.00	\$0.00
7002037	LIQUIDITY SOLUTIONS, INC.	\$0.00	\$0.00	\$0.00	\$74,000.00
7002124	DAVID DWORSKY TRUST U/A FOURTH OF WILL	\$0.00	\$0.00	\$0.00	\$70,000.00
7002159	TULLETT LIBERTY SECURITIES LLC	\$0.00	\$0.00	\$0.00	\$201,015.70
7002222	LIMESTONE COLLEGE, INC.	\$0.00	\$0.00	\$0.00	\$50,000.00
7002262	CONVERSE COLLEGE	\$0.00	\$0.00	\$0.00	\$50,000.00
7002347	BARNOWSKI, MICHAEL	\$0.00	\$0.00	\$5,000.00	\$300.00
8000226	BOURSE DE MONTREAL INC	\$0.00	\$0.00	\$0.00	\$19,739.00
8000426	FOLIOFN INVESTMENTS INC	\$0.00	\$0.00	\$0.00	\$2,047.00
8000714	FROST NATIONAL BK SEC LENDING	\$0.00	\$0.00	\$0.00	\$5,210.49
8000858	EMERSON INV MGMT	\$0.00	\$0.00	\$0.00	\$39,520.28
8001067	THALES UK PENSION SCHEMES CIF TRUSTEE LIMITED	\$0.00	\$0.00	\$0.00	\$107,078.13
8001203	LEE, CAROLYN WK - ACF	\$0.00	\$0.00	\$0.00	\$6,000.00
8001204	LEE, CAROLYN WK - ACF	\$0.00	\$0.00	\$0.00	\$6,000.00
8001347	LUCENT TECHNOLOGIES INC MASTER PENSION TRUST	\$0.00	\$0.00	\$0.00	\$338,138.44
8001719	ISHARES DOW JONES SELECT DIVIDEND INDEX FUND	\$0.00	\$0.00	\$0.00	\$19,880.62
8001724	ISHARES S&P SMALLCAP 600 VALUE INDEX FUND	\$0.00	\$0.00	\$0.00	\$85,355.87
8001729	ISHARES RUSSELL 2000 INDEX FUND	\$0.00	\$0.00	\$0.00	\$84,107.31
8001846	BROWN BROTHERS HARRIMAN	\$0.00	\$0.00	\$0.00	\$1,458.00
8002626	TULLETT PREBON GROUP LTD.	\$0.00	\$0.00	\$0.00	\$9,773.59
8002644	RBC INVESTOR SERVICES BANK S.A.	\$0.00	\$0.00	\$0.00	\$43,402.77
8004224	ENHANCED CASH FUND, A SERIES OF INVESCO FIXED INCOME TRUST	\$0.00	\$0.00	\$0.00	\$8,952.25
9000664	MOLFINO, PATRICIA LUISA	\$0.00	\$0.00	\$0.00	\$90,656.05
9001803	MINNESOTA STATE INVESTMENT	\$0.00	\$0.00	\$0.00	\$748,477.00
9001815	BERNSTEIN VALUE EQUITIES	\$0.00	\$0.00	\$0.00	\$55,531.88

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9002421	DOMINICAN SISTERS ST MARY OF THE SPRINGS	\$0.00	\$0.00	\$0.00	\$23,594.15
9002485	USAA INCOME STOCK FUND A/C GRANTHAM MAYO VAN OTERLOO	\$0.00	\$0.00	\$0.00	\$120,372.70
9002534	MAINSTAY VP TOTAL RETURN PORTFOLIO	\$0.00	\$0.00	\$0.00	\$42,174.22
9002538	MAINSTAY TOTAL RETURN FUND	\$0.00	\$0.00	\$0.00	\$94,913.69
9002570	MAINSTAY VP GOVERNMENT PORTFOLIO	\$0.00	\$0.00	\$0.00	\$13,875.01
9002599	MAINSTAY GOVERNMENT FUND	\$0.00	\$0.00	\$0.00	\$13,267.97
9002870	BLACKROCK FINANCIAL MGMT	\$0.00	\$0.00	\$0.00	\$66,920.88
9003021	BLACKROCK FINANCIAL MGMT	\$0.00	\$0.00	\$0.00	\$43,765.74
9003057	BLACKROCK FINANCIAL MGMT	\$0.00	\$0.00	\$0.00	\$447,024.50
9003258	NEW YORK LIFE INSURANCE COMPANY	\$0.00	\$0.00	\$0.00	\$17,117.77
9003259	NEW YORK LIFE INSURANCE AND ANNUITY CORPORATION	\$0.00	\$0.00	\$0.00	\$126,593.89
9003307	PUTNAM RETIREMENT ADVANTAGE GAA GROWTH PORTFOLIO	\$0.00	\$0.00	\$0.00	\$1,918.77
9003310	IDS 067 RIVERSOURCE LTD DURATION BOND FUND	\$0.00	\$0.00	\$0.00	\$1,148.45
9003851	THE PANAGORA GROUP TRUST INTERNATIONAL EQUITY FUND	\$0.00	\$0.00	\$0.00	\$971,880.85
9003909	PUTNAM WORLD TRUST - PUTNAM GLOBAL FIXED INCOME ALPHA FUND S2	\$0.00	\$0.00	\$0.00	\$1,709,944.91
9004001	OHIO CARPENTERS ANNUITY FUND	\$0.00	\$0.00	\$0.00	\$6,460.55
9004005	ARKANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$0.00	\$0.00	\$0.00	\$49,334.38
9004662	PENSION FUND OF HEAT AND FROST INSULATORS LOCAL 12	\$0.00	\$0.00	\$0.00	\$390.24
9004663	ANNUITY FUND OF HEAT AND FROST INSULATORS LOCAL 12	\$0.00	\$0.00	\$0.00	\$4,335.94
9004697	GMT LIBOR CAYMAN UNIT TRUST	\$0.00	\$0.00	\$0.00	\$601,367.00
9005607	STATE UNIV RET SYST ILLINOIS	\$0.00	\$0.00	\$0.00	\$2,290.75
9005689	SHEET METAL WORKERS LOCAL 28 ANNUITY	\$0.00	\$0.00	\$0.00	\$1,911.33
9005690	SHEET METAL WORKERS LOCAL 28 PENSION	\$0.00	\$0.00	\$0.00	\$49,429.72

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Claim Number ²	Claim Holder ¹	Secured Allowed Amount	Administrative Allowed Amount	Priority Allowed Amount	Unsecured Allowed Amount
9006332	WESTERN ASSET MANAGEMENT CORE FIXED INCOME FUND OF THE INVESCO GROUP	\$0.00	\$0.00	\$0.00	\$415,200.00
9006415	MORGAN KEEGAN & CO	\$0.00	\$0.00	\$0.00	\$30,760.67
9007549	INTERNATIONAL UNION OF OPERATING ENGINEERS LOCAL 478	\$0.00	\$0.00	\$0.00	\$3,555.47
9007967	BLACKROCK FINANCIAL MGMT	\$0.00	\$0.00	\$0.00	\$108,282.03
9008100	QIC DIVERSIFIED FIXED INTEREST FUND NO. 1	\$0.00	\$0.00	\$0.00	\$16,312.02

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